

Expense Budgets

Topic Objectives

After completing this topic, you will be able to:

Process	Approvals Required
Add Expense Budgets	Agency and OA
Transfer Amounts between Expense Budget Lines	Agency
Create Internal Expense Budgets	Agency
Modify Expense Budgets	Agency

Topic Overview

This topic introduces you to the following tables and documents:

Documents and Tables	Approvals Required
Expense Budget Index (EEXP)	N/A
Expense Budget Inquiry (EEX2)	N/A
Expense Budget Detail Inquiry (EEXD)	N/A
Expense Budget Summary Inquiry (EESM)	N/A
Expense Budget Load Inquiry (EBLI)	N/A

Expense Budget (EB)	Agency and OA
Expense Budget 2 (EB2)	Agency
Transfer Budget (TB)	Agency
Automated Expense Budget (EBA)	Agency

After budgets have been approved, appropriations, allotments, and expense budgets will be loaded from the budget preparation system to the financial system. Expense budgets are required for all appropriations, including capital improvement appropriations.

An expense budget defines the intent of an appropriation by identifying the valid Budget Object Classes for the appropriation unit. For example, a personal services appropriation would have the personal services Budget Object Class. The expense budgets, along with the language in the House Bill, define the intent of an appropriation.

Statewide expense budget controls are established by fund on the Fund (FUN2) table. Presence control will be used for expense budgets, which will prohibit expenditure and encumbrance transactions from posting to an appropriation unless a valid expense budget line exists. However, with presence control, the amount on the expense budget line may be exceeded. Full control on appropriations prevents expenditures and encumbrances from exceeding the available appropriation balance.

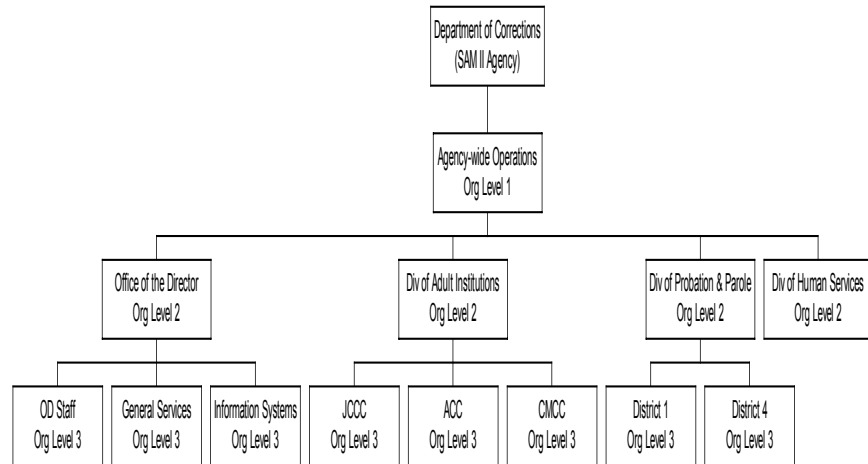
Creation of the Expense Budgets

Explode and Load Process

Since budgets are established at various organization levels, an explosion process generates expense budgets for organizations reporting to an organization used in the budget preparation system. Data from the budget preparation system and from the Organization (ORG2) table in the financial system will be used to automatically create expense budgets at lower-level organizations from the expense budgets that came from the budget preparation system. The explosion process will only include those

organizations where the Organization Level equals the Expense Budget Organization Level.

The following is an example of an organization hierarchy that would be set in the ORG2 table:



In this example, the ORG2 table has been set so that each organization level is defined as an Expense Budget Organization Level.

In the budget preparation system expense budgets were created at Agency-wide Operations (Organization Level 1) for an appropriation. Expense budgets would automatically be created through the explosion process for only those organizations that report to the Agency-wide Operations organization. For another appropriation, expense budgets were created for the Div of Adult Institutions (Organization Level 2) in the budget preparation system. Expense budgets would automatically be created through the explosion process for only those organizations that report to the Div of Adult Institutions organization.

Through the explosion process, a separate expense budget line will be created for each of these lower-level organizations and for each budget object class that comes from the budget preparation system for those expense budgets. The expense budget lines for the organizations that come from the budget preparation system will have the actual amounts in them. The explosion process will assign zero dollar amounts for the expense budget lines for the lower-level organizations. Agencies may leave these zero dollar amounts for these expense budget lines, or they may use one of the budget documents to allocate amounts to these expense budget lines for the lower-level organizations.

Internal Expense Budget Spending Controls

Agencies may establish internal budgetary controls on expense budgets that are stricter than the statewide presence control that is set for expense budgets. Agencies can set this spending control by setting the spending control indicator to “Yes” on the EB document, the EBA document, or the EB2 document. This spending control setting will prevent obligations that post against the expense budget line from exceeding the expense budget amount. If agencies do not establish spending control for expense budget lines, nothing will prevent obligations from exceeding the amounts (including zero dollar amounts) in the expense budget lines.

If internal budgetary controls are selected, obligations that exceed the expense budget amount will produce an error message. Agencies may override this error and reprocess the document or transfer budgeted amounts between expense budget lines. Agencies must develop procedures for using the internal budget controls.

If an agency decides to establish spending control for an expense budget, it must be set at the lowest organization level to which the expense budgets for an appropriation explodes. In the above examples, spending control, if used, and the amounts must be set at Organization Level 3, since this is the lowest organization level at which expense budgets were created.

Agencies may use three methods to prevent spending from posting to expense budgets that are not at the lowest organization levels, such as the Div of Adult Institutions. One, they may delete those expense budget lines on the EBA document. Two, they may use the EB2 document to deactivate expense budgets at these higher level organizations. Or three, they may establish spending control for the expense budgets at these higher level organizations and allocate zero dollar amounts to them.

If an agency decides to establish spending control for an expense budget line, it must use the EBA document or the EB2 document to reduce the amounts to reflect the Governor’s Reserve and an agency reserve, if it is applied to the appropriation associated with the expense budget lines. Any changes to the available appropriation authority will require adjustments to the expense budget amounts if spending control is used on expense budgets.

If the appropriation authority does not equal the total expense budget authority, the appropriation controls will prevent obligations from exceeding the appropriation authority.

Internal Expense Budget Optional Fields

The following chart of account elements are required for each expense budget: Fund, Agency, Organization, Appropriation Unit, Budget Object Class, and Amount. Agencies may choose to require Activity or Function codes for expense budgets. The use of Activity and Function codes is set for expense budgets on the FGY2 table for each fund-agency combination. If set on the FGY2 table, all expense budgets for a fund and agency combination must contain an Activity and/or Function codes. This decision must be made prior to the loading of the budget into the financial system.

If an agency decides to budget by Activity and/or Function, the agency may use the EBA document to establish amounts by Organization, Budget Object Class, Activity, and/or Function. The use of Activity and/or Function would require additional expense budget lines for each appropriation. For example, an appropriation that is associated with one Fund, one Agency, two Organizations, and ten Budget Object Classes will have twenty expense budget lines. However, if an agency decided to also budget by Activity for this fund/agency combination, the number of expense budgets needed for this appropriation would increase to 400 (assuming the agency used twenty Activity codes). Each of the original twenty expense budgets would have a separate expense budget created for each Activity code. Therefore, the decision to budget by Activity has a great impact.

Agencies will use the EBA document only to create internal expense budgets immediately after the budget is loaded from the budget preparation system to the financial system. During the rest of the fiscal year, agencies will use the Expense Budget (EB) document to add and reactivate expense budgets, the Transfer Budget (TB) document to transfer amounts between expense budgets, and the Expense Budget 2 (EB2) document to modify and deactivate expense budgets.

The EBA document will not be available during the first year of SAM II implementation. Agencies may use the other budget documents to create internal budgets and controls, if desired.

Routing and Approving Expense Budget Documents using Workflow

Workflow rules have been established to route expense budget documents to different users for approval.

The Expense Budget (EB) document will be routed to the Division of Budget and Planning for approval. This document may also require agency approvals, depending on an agency's procedures.

The Automated Expense Budget (EBA) document, the Expense Budget 2 (EB2) document, and the Transfer Budget (TB) document may be routed within an agency for approval, depending on the agency's procedures. These documents will not be routed to the Division of Budget and Planning for approval.

Expense Budget Inquiry Tables

Expense Budget Index (EEXP)

The Expense Budget Index (EEXP) table displays expense budget data. Each line includes account distribution data. The fields in the table are updated by expense budget documents.

Entering a key field or combination of key fields (Budget Fiscal Year, Fund, Agency, Organization, Appropriation Unit, and Object/Budget Object Class) narrows the search for an inquiry.

Expense Budget Index (Extended)										
	Budget FY	Fund	Agency	Org	Appr Unit	Activity	Function	Obj/Bgt Obj Class	O/C Ind	Description
1	99	0101	100	1100	4383			100	C	SALARIES AND WAGES
2	99	0101	100	1100	6355			100	C	SALARIES AND WAGES
3	99	0101	100	2100	8360			160	C	TRAVEL, OUT-OF-STATE
4	99	0101	100	2120	3560			160	C	TRAVEL, OUT-OF-STATE
5	99	0101	151	1151	1703			100	C	SALARIES AND WAGES
6	99	0101	151	1151	3557			100	C	SALARIES AND WAGES
7	99	0101	151	2001	4432			160	C	TRAVEL, OUT-OF-STATE
8	99	0101	151	2001	6215			160	C	TRAVEL, OUT-OF-STATE
9	99	0101	200	1200	3399			100	C	SALARIES AND WAGES
10	99	0101	200	1200	7544			100	C	SALARIES AND WAGES

Expense Budget Inquiry (EEX2)

The Expense Budget Inquiry (EEX2) table contains budget data and financial data associated with an expense budget. Budget data includes approved budget and modified budget amounts. Financial data includes pre-encumbered, encumbered, and expended amounts. The table is updated when the financial system accepts expense budget transactions and accounting transactions.

Entering a key field or combination of key fields (Budget Fiscal Year, Fund, Agency, Organization, Appropriation Unit, and Object/Budget Object Class) narrows the search for an inquiry.

The screenshot shows the 'Expense Budget Inquiry (Extended)' window. It contains several input fields for search criteria: Budget Fiscal Year (95), Fund (0101), Agency (100), Org (1100), Appr Unit (4383), Activity, Function, Obj/Budget Obj Class (100), and Obj/BOBC Ind (C). There are checkboxes for 'Expense Budget Line Active' (checked) and 'Sub-object Required' (unchecked). A 'Spending Control' dropdown is set to 'Controlled by Expense Budget Controls'. Below these are 'Revenue Sources' with three reference fields. The main section is divided into 'Amounts' and 'Available Funds'. The 'Amounts' section has columns for 'Current' and 'Begin Day' with rows for Approved Budget, Modified Budget, Pre-encumbered, Encumbered, and Expended. The 'Available Funds' section has rows for Uncommitted Balance, Unexpended Balance, Percent Committed, and Percent Expended. The 'Line Description' field at the bottom is set to 'SALARIES AND WAGES'.

Amounts	Current	Begin Day
Approved Budget	50,000.00	
Modified Budget	50,000.00	0.00
Pre-encumbered	0.00	0.00
Encumbered	0.00	0.00
Expended	0.00	0.00

Available Funds	
Uncommitted Balance	50,000.00
Unexpended Balance	50,000.00
Percent Committed	0.00
Percent Expended	0.00

Line Description: SALARIES AND WAGES

Expense Budget Detail Inquiry (EEXD)

The Expense Budget Detail Inquiry (EEXD) table displays the expense budget lines in the system and the transactions affecting them. The table may be used to verify expenses, encumbrances, and pre-encumbrances for each expense budget.

Entering a key field or combination of key fields (Budget Fiscal Year, Fund, Agency, Organization, Appropriation Unit, and Object/Budget Object Class) narrows the search for an inquiry.

Expense Budget Detail Inquiry (Extended)

Budget FY: 99 Fund: 0101 Agency: 375 Organization: 1375
 Appr Unit: 2442 Activity: Object/Budget Object Class: 2005 Obj/B0BC Ind: 0

Choose One
☒ Expense ☐ Encumbrance ☐ Pre-encumbrance ☐ Budget

Begin Day Amount: Summarized Activity: ☐

	Trans Date	Transaction ID	Line	Amount	Reference Transaction ID	Line	Accounting Period
1	02 16 99	PV 375 TR900000012	01	200.00			99 08
2							
3							
4							
5							
6							
7							
8							

Expense Budget Summary Inquiry (EESM)

The Expense Budget Summary Inquiry (EESM) table displays budget expenditure data summarized by accounting distribution (Budget Fiscal Year, Fund, Agency, Organization, Appropriation Unit, Activity, Function, and Object/Budget Object Class). Financial data associated with multiple Budget Object Classes is listed on a single window.

Entering a key field or combination of key fields (Budget Fiscal Year, Fund, Agency, Organization, Appropriation Unit, and Object/Budget Object Class) narrows the search for an inquiry.

Expense Budget Summary Inquiry (Extended)

Budget Fiscal Year: 99 Fund: 0525 Agency: 100 Organization: 2112
 Appropriation Unit: 4506 Activity: Function:

☐ Display Totals

Totals
 Current: Encumbered:
 Expended: Available:

	Obj/Bgt Obj Class	O/C Ind	Description	Current	Encumbered	Expended	Available
1	100	C	SALARIES AND	34,000,000.00	0.00	0.00	34,000,000.00
2	200	C	ADMINISTRATI	33,000,000.00	0.00	0.00	33,000,000.00
3	820	C	TRANSFERS	33,000,000.00	0.00	0.00	33,000,000.00
4							
5							
6							

Expense Budget Load Inquiry (EBLI)

The Expense Budget Load Inquiry (EBLI) table contains budget data for specific Budget Fiscal Year/Agency/Appropriation Unit combinations. The table also displays expense budget amounts for each Organization and Object/Budget Object Class. The table is updated by appropriation documents, allotment documents, and expense budget documents.

Entering a key field or combination of key fields (Budget Fiscal Year, Agency, and Appropriation Unit) narrows the search for an inquiry.

The screenshot shows the 'Expense Budget Load Inquiry' window. At the top, there are input fields for 'Budget Fiscal Year' (99), 'Agency' (010), and 'Appropriation Unit' (3035). Below these are several rows of input fields for 'Appropriation' details, including 'Original', 'Current', 'Begin Day', 'Begin Cash Bal', 'Reverted', 'Transfer in', 'Transfer Out', 'Agcy Resv', 'Allotment', 'Expense Budget', and 'Budget Auth'. The bottom section of the window contains a table with the following data:

	Org	Obj/Bgt Obj Cls	O/C Ind	Fund	Activity	Function	Amount	Spending control	Sub-obj Control	Budgtd pos	Status ind
1	2025	100	C	0546			34,000,000.00			0.00	A
2	2025	200	C	0546			33,000,000.00			0.00	A
3	2025	660	C	0546			33,000,000.00			0.00	A
4											
5											
6											

Expense Budget (EB) Document

Agencies will use the Expense Budget (EB) document to add new expense budget lines for appropriation units. The expense budgets must be for Organizations and Budget Object Classes that are valid for that appropriation unit. The Division of Budget and Planning must approve the addition of expense budgets.

The EB document can also be used to reactivate existing expense budgets that have been deactivated. Once an expense budget has been reactivated, expenditure and encumbrance transactions that reference the expense budget line will process. The Division of Budget and Planning must approve the reactivation of expense budgets.

Batch: Document: EB 375 TR900000001

Date of Record: / / Accounting Period: / Budget FY:

Fund: Agency: Total Revised Budget: Calculated Revised Budget:

Action: Add Org: Appr Unit: Activity:

Function: Object/Budget Obj Class: Sub-object Required: No

Spending Control: No Budgeted Positions: Series Num:

Revenue References: Revised Amount:

Inc / Dec Amount: Description:

Field Name	Definition
Date of Record	Defaults to the date that the system accepts the document. Nothing will appear in this field when processing the document.
Accounting Period	If the EB is being processed during the lapse period, enter the applicable accounting period in fiscal month/fiscal

Field Name	Definition
	year (mm/yy) format. If left blank, this field defaults to the current accounting period. Nothing will appear in this field when processing the document.
Budget FY	Enter the last two digits (yy) of the budget fiscal year.
Fund	Enter the code for the appropriate fund. Refer to Fund Index (FUND) for valid codes.
Agency	Enter the code for the appropriate agency. Refer to Agency Index (AGCY) or Fund Agency Index (FAGY) for valid codes.
Total Revised Budget	Enter the sum of the Revised Amounts for all lines of this document. Do not enter cents.
Calculated Revised Budget	This is a system generated total of all the revised budget amounts. It must equal the Total Revised Budget amount for the transaction to be accepted.
Action	Defaults to Add . Selections include: Add – Used to add a new expense budget or reactivate an inactive expense budget. Modify – Used to modify the amount or description of an existing expense budget. Agencies should use the Expense Budget 2 (EB2) to modify expense budgets used for internal budgeting. Deactivate – Used to deactivate an existing expense budget. No further obligations may be charged against the expense budget. Agencies should use

Field Name	Definition
	<p>the Expense Budget 2 (EB2) to deactivate expense budgets used for internal budgeting.</p> <p>Full Modify - Used to modify the amount or description of an existing expense budget. In addition, this action allows the sub-object and spending control options to be changed. Agencies should use the Expense Budget 2 (EB2) to full modify expense budgets used for internal budgeting.</p> <p>If modifying or deactivating an expense budget, select the appropriate action.</p>
Org	Enter the code for the appropriate organization. This organization must be designated as an expense budget organization. Refer to Organization (ORG2) for valid codes.
Appr Unit	Enter the code for the applicable appropriation unit. Refer to Appropriation Index Extended (EAPP) for valid codes.
Activity	<p>May be either required or not allowed based upon the Expense Budget Activity Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of an activity on budget and accounting, enter the code for the appropriate activity. Refer to Activity Index (ACTV) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of activity on accounting or the use of activity is optional on accounting, do not</p>

Field Name	Definition
	enter data into this field.
Function	<p>May be either required or not allowed based upon the Expense Budget Function Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of a function on budget and accounting, enter the code for the appropriate function. Refer to Function (FUNC) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of function on accounting or the use of function is optional on accounting, do not enter data into this field.</p>
Obj/ Budget Obj Class	Enter the code for the appropriate budget object class. Refer to Budget Object Class (BOBC) for valid codes.
Sub-Object Required	<p>Default is No. Selections include:</p> <p>No – Sub-object codes are not required on accounting transactions for this expense budget.</p> <p>Yes – Sub-object codes are required on accounting transactions for this expense budget. This selection requires sub-objects on all objects within the budget object class for this expense budget. Refer to Sub-Object (SOBJ) for valid codes.</p> <p>Reset to No – Used to change the selection from Yes to No.</p> <p>If adding an expense budget and sub-object codes are required for this</p>

Field Name	Definition
	<p>expense budget, select Yes.</p> <p>If modifying an expense budget and changing the sub-object required option, select the appropriate action. Remember to select the Full Modify action.</p> <p>Refer to Expense Budget Inquiry (EEX2) to determine if the Sub-object Required option has been selected for the expense budget. If the Sub-object Required option has been selected, the Sub-object Required checkbox will contain an “X” for the expense budget. If the Sub-object Required option has not been selected, the Sub-object Required checkbox will be blank for the expense budget.</p>
Spending Control	<p>Default is No. Selections include:</p> <p>No – Obligations may exceed the amount budgeted for this expense budget.</p> <p>Yes – Obligations may not exceed the amount budgeted for this expense budget.</p> <p>Reset to No – Used to change the selection from Yes to No.</p> <p>If adding an expense budget and spending control is required for this expense budget, select Yes.</p> <p>If modifying an expense budget and changing the spending control option, select the appropriate action. Remember to select the Full Modify action.</p> <p>Refer to Expense Budget Inquiry (EEX2) to determine if the Spending</p>

Field Name	Definition
	Control option has been selected for the expense budget. If the spending control option has been selected, the Spending Control box will state “Restricted to Current Modified Budget” for the expense budget. If the spending control option has not been selected, the Spending Control box will state “Controlled by Expense Budget Controls” for the expense budget.
Budgeted Positions	Do not enter data into this field.
Series Number	Display only.
Revenue References	Do not enter data into this field.
Revised Amt	<p>If adding a new expense budget, enter the new amount for the expense budget. Do not enter cents.</p> <p>If modifying an existing expense budget, enter the revised amount for the expense budget. Do not enter cents.</p> <p>If deactivating or reactivating a revenue budget, do not enter an amount for the expense budget. The amount will default to zero.</p>
Inc/Dec Amount	<p>If adding a new expense budget, enter the increased amount for the expense budget. This is the same amount entered in the Revised Amt field. Do not enter cents.</p> <p>If modifying an existing expense budget, enter the difference between the revised amount and the existing amount for the expense budget. Refer to Expense Budget Inquiry Extended (EEX2) to determine the existing expense budget amount. If the net effect results in a</p>

Field Name	Definition
	<p>negative number, do not enter the negative sign in this field. Do not enter cents.</p> <p>If deactivating or reactivating an expense budget, do not enter an amount. The amount will default to zero.</p>
Description	<p>Defaults to the description of the budget object class. Refer to Budget Object Class (BOBC) for valid descriptions. If a different description is desired, enter a new description.</p>

Exercise 8: [Adding an Expense Budget Using the EB Document]



Scenario:

You need to add an expense budget for an appropriation.

- Step 1.** From the **Budget Control** Business Area, click on the **Appropriations and Allotments** Business Function, then click on the **EESM** table.
- Step 2.** In the EESM table, fill in the following fields with information from your data card for your appropriation for Exercise 8:
- Budget Fiscal Year: 99*
- Fund: **Provided by Instructor***
- Agency: **Provided by Instructor***
- Organization: **Provided by Instructor***
- Appropriation Unit: **Provided by Instructor***
- Select **Display: Browse Data** to display information on this appropriation unit.
- Review the inquiry screen to see the various information displayed on this appropriation unit. Note that there are three expense budget lines for this appropriation unit.
- Step 3.** From the **Budget Control** Business Area, click on the **Expense Budget** Business Function, then click on the **EB** document. The Batch/Document Entry window appears with the Expense Budget document automatically selected in the Document Type field.
- Step 4.** Enter the three characters for the agency from your data card in the first part of the Document ID. Enter TR in the second part of the Document ID.
- Select **Automatic Document Numbering**.
- Select **New**.
- Select **OK**.

- Step 5.** A blank EB document will appear. Fill in the following fields in the header of the document with the information from your data card for Exercise 8:

Budget FY: **99**

Fund: **Provided by Instructor**

Agency: **Provided by Instructor**

Total Revised Budget: **0**

Fill in the following fields in the first line of the EB document with information from your data card for the fourth expense budget line for Exercise 8 (the new expense budget line for Exercise 8):

Action: **Add**

Org: **Provided by Instructor**

Appr Unit: **Provided by Instructor**

Activity: **Leave Blank**

Function: **Leave Blank**

Object/Budget Obj Class: **Provided by Instructor**

Sub-object Required: **Leave Blank**

Spending Control: **No**

Budgeted Positions: **Leave Blank**

Revenue References: **Leave Blank**

Revised Amount: **0**

Inc/Dec Amount: **0**

Description: **Leave Blank**

- Step 6.** Edit the EB document by selecting **Process: Edit**.
- Step 7.** If there are no errors, select **Process: Approve and Run**. Close the EB document.
- Step 8.** Once you have run the EB document, it updates the expense budget tables. Go to the **EEX2** table and the **EESM** table to view updated expense budget information.
- Step 9.** Close all open windows by selecting the **Close** button at the bottom of the Business Function window.

Automated Expense Budget (EBA) Document

After the budget has been approved, the Automated Expense Budget (EBA) document will be created through an interface process from the budget preparation system to the financial system. Expense budgets will be loaded into the financial system after appropriations and allotments have been loaded into the financial system. The EBA documents will be in a Held status, and agencies can then use the EBA documents to allocate budgeted amounts to expense budgets at lower-level organizations.

Agencies will use the EBA document only to create internal expense budgets immediately after the budget is loaded from the budget preparation system to the financial system. During the rest of the fiscal year, agencies will use the Expense Budget (EB) document to add and reactivate expense budgets, the Transfer Budget (TB) document to transfer amounts between expense budgets, and the Expense Budget 2 (EB2) document to modify and deactivate expense budgets.

Batch: Document: EBA 375 TR000000001

Date of Record: / / Accounting Period: / Budget FY:

Agency: Appr Unit: Appropriation Amount:

Document Total: Unallocated Amount:

Org: Obj/Bgt Obj Class: Fund:

Activity: Function: Amount:

Budgeted Pos: Spending Control: No

Sub-object Control: No

Field Name	Definition
Date of Record	Defaults to the date that the system accepts the document. Nothing will appear in this field when processing the

Field Name	Definition
	document.
Accounting Period	Do not enter data into this field.
Budget FY	Displays the budget fiscal year.
Agency	Displays the agency code.
Appr Unit	Displays the appropriation unit code.
Appropriation Amount	Displays the appropriation amount.
Document Total	This is a system generated total of all the line amounts.
Unallocated Amount	This is a system generates total of the unallocated amount (Appropriation Amount less Document Total).
Org	Displays the organization code.
Obj/Bgt Obj Class	Displays the budget object class code.
Fund	Displays the fund code.
Activity	<p>May be either required or not allowed based upon the Expense Budget Activity Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of an activity on budget and accounting, enter the code for the appropriate activity. Refer to Activity Index (ACTV) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of activity on accounting or the use of activity is optional on accounting, do not enter data into this field.</p>

Field Name	Definition
Function	<p>May be either required or not allowed based upon the Expense Budget Function Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of a function on budget and accounting, enter the code for the appropriate function. Refer to Function (FUNC) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of function on accounting or the use of function is optional on accounting, do not enter data into this field.</p>
Amount	Enter the expense budget amount.
Budgeted Pos	Not applicable.
Spending Control	<p>Default is No. Selections include:</p> <p>No – Obligations may exceed the amount budgeted for this expense budget.</p> <p>Yes – Obligations may not exceed the amount budgeted for this expense budget.</p> <p>If spending control is required for this expense budget, select Yes.</p>
Sub-Object Required	<p>Default is No. Selections include:</p> <p>No – Sub-objects are not required on accounting transactions for this expense budget.</p> <p>Yes – Sub-objects are required on accounting transactions for this expense</p>

Field Name	Definition
	budget. This selection requires sub-objects on all objects within the budget object class for this expense budget. If sub-objects are required, select Yes.

Expense Budget 2 (EB2) Document

Agencies will use the Expense Budget 2 (EB2) document during the budget fiscal year to modify expense budgets. The EB2 document is nearly identical to the EB document. However, the Workflow rules that are set for the EB document require that it is routed to the Division of Budget and Planning for final approval, but the Workflow rules that are set for the EB2 document require that the final approver is within the agency. Therefore, agencies will use the EB2 document for actions that do not require approval by the Division of Budget and Planning.

Agencies will use the EB2 document to modify expense budgets in the following ways:

- During the fiscal year, agencies may need to increase or decrease expense budget amounts. Agencies may need to decrease expense budget amounts after the Governor's vetoes, the Governor's Reserve, and/or an Agency Reserve is applied. When adjusting amounts, select the action of **Modify**.
- Agencies may need to change the spending control indicator on expense budget lines. To set spending control on an expense budget line, change the indicator to "Yes." To remove spending control on an expense budget line, change the spending control indicator to "Reset to No." When changing the spending control indicator, select the action of **Full Modify**. When changing both amounts and the spending control indicator, select **Full Modify**.

- Agencies may need to change the sub-object option for an expense budget line. When changing the sub-object option, select the action of **Full Modify**. When changing both amounts and the sub-object indicator, select **Full Modify**.
- Agencies will use the EB2 document to identify an expense budget line as inactive. If an expense budget is inactive (deactivated), any obligation transactions that reference the expense budget line will reject. Once an expense budget is deactivated, no further obligations may be charged against the expense budget unless it is reactivated.

The screenshot shows a software interface for entering an EB2 document. The title bar reads "Batch: Document: EB 375 TR900000001". The form is divided into several sections with input fields and dropdown menus. The top section includes "Date of Record", "Accounting Period", "Budget FY", "Fund", "Agency", "Total Revised Budget", and "Calculated Revised Budget". The middle section includes "Action" (a dropdown menu), "Org", "Appr Unit", "Activity", "Function", "Object/Budget Obj Class", "Sub-object Required" (a dropdown menu), "Spending Control" (a dropdown menu), "Budgeted Positions", "Series Num", "Revenue References", "Revised Amount", "Inc / Dec Amount", and "Description".

Field Name	Definition
Date of Record	Defaults to the date that the system accepts the document. Nothing will appear in this field when processing the document.
Accounting Period	If the EB2 is being processed during the lapse period, enter the applicable accounting period in fiscal month/fiscal year (mm/yy) format. If left blank, this field defaults to the current accounting

Field Name	Definition
	period. Nothing will appear in this field when processing the document.
Budget FY	Enter the last two digits (yy) of the budget fiscal year.
Fund	Enter the code for the appropriate fund. Refer to Fund Index (FUND) for valid codes.
Agency	Enter the code for the appropriate agency. Refer to Agency Index (AGCY) or Fund Agency Index (FAGY) for valid codes.
Total Revised Budget	Enter the sum of the Revised Amounts for all lines of this document. Do not enter cents.
Calculated Revised Budget	This is a system generated total of all the revised budget amounts. It must equal the Total Revised Budget amount for the transaction to be accepted.
Action	<p>Selections include:</p> <p>Modify – Used to modify the amount or description of an existing expense budget.</p> <p>Deactivate – Used to deactivate an existing expense budget. No further obligations may be charged against the expense budget.</p> <p>Full Modify - Used to modify the amount or description of an existing expense budget. In addition, this action allows the sub-object and spending control options to be changed.</p> <p>If modifying or deactivating an expense</p>

Field Name	Definition
	budget, select the appropriate action.
Org	Enter the code for the appropriate organization. This organization must be designated as an expense budget organization. Refer to Organization (ORG2) for valid codes.
Appr Unit	Enter the code for the applicable appropriation unit. Refer to Appropriation Index Extended (EAPP) for valid codes.
Activity	<p>May be either required or not allowed based upon the Expense Budget Activity Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of an activity on budget and accounting, enter the code for the appropriate activity. Refer to Activity Index (ACTV) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of activity on accounting or the use of activity is optional on accounting, do not enter data into this field.</p>
Function	<p>May be either required or not allowed based upon the Expense Budget Function Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of a function on budget and accounting, enter the code for the appropriate function. Refer to Function (FUNC) for valid codes.</p>

Field Name	Definition
	If the control option on the Fund Agency (FGY2) requires the use of function on accounting or the use of function is optional on accounting, do not enter data into this field.
Obj/ Budget Obj Class	Enter the code for the appropriate budget object class. Refer to Budget Object Class (BOBC) for valid codes.
Sub-Object Required	<p>Default is No. Selections include:</p> <p>No – Sub-object codes are not required on accounting transactions for this expense budget.</p> <p>Yes – Sub-object codes are required on accounting transactions for this expense budget. This selection requires sub-objects on all objects within the budget object class for this expense budget. Refer to Sub-Object (SOBJ) for valid codes.</p> <p>Reset to No – Used to change the selection from Yes to No.</p> <p>If modifying an expense budget and changing the sub-object required option, select the appropriate action. Remember to select the Full Modify action.</p> <p>Refer to Expense Budget Inquiry (EEX2) to determine if the Sub-object Required option has been selected for the expense budget. If the Sub-object Required option has been selected, the Sub-object Required checkbox will contain an “X” for the expense budget. If the Sub-object Required option has not been selected, the Sub-object Required checkbox will be blank for the</p>

Field Name	Definition
	expense budget.
Spending Control	<p>Default is No. Selections include:</p> <p>No – Obligations may exceed the amount budgeted for this expense budget.</p> <p>Yes – Obligations may not exceed the amount budgeted for this expense budget.</p> <p>Reset to No – Used to change the selection from Yes to No.</p> <p>If modifying an expense budget and changing the spending control option, select the appropriate action. Remember to select the Full Modify action.</p> <p>Refer to Expense Budget Inquiry (EEX2) to determine if the Spending Control option has been selected for the expense budget. If the spending control option has been selected, the Spending Control box will state “Restricted to Current Modified Budget” for the expense budget. If the spending control option has not been selected, the Spending Control box will state “Controlled by Expense Budget Controls” for the expense budget.</p>
Budgeted Positions	Do not enter data into this field.
Series Number	Display only.
Revenue References	Do not enter data into this field.
Revised Amt	If modifying an existing expense budget, enter the revised amount for the expense budget. Do not enter cents.

Field Name	Definition
	If deactivating an expense budget, do not enter an amount for the expense budget. The amount will default to zero.
Inc/Dec Amount	<p>If modifying an existing expense budget, enter the difference between the revised amount and the existing amount for the expense budget. Refer to Expense Budget Inquiry Extended (EEX2) to determine the existing expense budget amount. If the net effect results in a negative number, do not enter the negative sign in this field. Do not enter cents.</p> <p>If deactivating or reactivating an expense budget, do not enter an amount. The amount will default to zero.</p>
Description	Defaults to the description of the budget object class. Refer to Budget Object Class (BOBC) for valid descriptions. If a different description is desired, enter a new description.

Exercise 9: [Modifying Expense Budgets Using the EB2 Document]



Scenario:

You must modify expense budget amounts for an appropriation.

In production, you would use the Expense Budget 2 (EB2) document to modify expense budgets.

However, the EB2 document was not available in the training environment, so we will use the Expense Budget (EB) document for this exercise.

- Step 1.** From the **Budget Control** Business Area, click on the **Expense Budget** Business Function, then click on the **EESM** table to view expense budget information for the nine expense budget lines for Exercise 9 on your data card.
- The first expense budget line for this appropriation unit will have \$249,998 in the Current field, the next two expense budget lines will each have \$1 in the Current field, and next six expense budget lines for this appropriation will each have \$0 in the Current field.
- Step 2.** Click on the **EB** document. The Batch/Document Entry window appears with the Expense Budget document automatically selected in the Document Type field.
- Step 3.** Enter the three characters for the agency from your data card in the first part of the Document ID. Enter TR in the second part of the Document ID.
- Select **Automatic Document Numbering**.
- Select **New**.
- Select **OK**.
- Step 4.** A blank EB document will appear. Fill in the following fields in the header of the EB document with the information from your data card for Exercise 9:
- Budget FY: 99*
- Fund: Provided by Instructor*
- Agency: Provided by Instructor*

Total Revised Budget: 250,000

Fill in the following fields in the first line of the EB document with the information from your data card for your first expense budget line for Exercise 9:

*Action: **Full Modify***

*Org: **Provided by Instructor***

*Appr Unit: **Provided by Instructor***

*Activity: **Leave Blank***

*Function: **Leave Blank***

*Object/Budget Obj Class: **Provided by Instructor***

*Sub-object Required: **No***

*Spending Control: **Yes***

*Budgeted Positions: **Leave Blank***

*Revenue References: **Leave Blank***

*Revised Amount: **0***

*Inc/Dec Amount: **249,998***

*Description: **Leave Blank***

Step 5. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the second line of the EB document with the information from your data card for your second expense budget line for Exercise 9:

*Action: **Full Modify***

*Org: **Provided by Instructor***

*Appr Unit: **Provided by Instructor***

*Activity: **Leave Blank***

*Function: **Leave Blank***

*Object/Budget Obj Class: **Provided by Instructor***

*Sub-object Required: **No***

*Spending Control: **Yes***

*Budgeted Positions: **Leave Blank***

*Revenue References: **Leave Blank***

*Revised Amount: **0***

*Inc/Dec Amount: **1***

Description: Leave Blank

Step 6. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the third line of the EB document with the information from your data card for your third expense budget line for Exercise 9:

Action: Full Modify

Org: Provided by Instructor

Appr Unit: Provided by Instructor

Activity: Leave Blank

Function: Leave Blank

Object/Budget Obj Class: Provided by Instructor

Sub-object Required: No

Spending Control: Yes

Budgeted Positions: Leave Blank

Revenue References: Leave Blank

Revised Amount: 0

Inc/Dec Amount: 1

Description: Leave Blank

Step 7. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the fourth line of the EB document with the information from your data card for your fourth expense budget line for Exercise 9:

Action: Full Modify

Org: Provided by Instructor

Appr Unit: Provided by Instructor

Activity: Leave Blank

Function: Leave Blank

Object/Budget Obj Class: Provided by Instructor

Sub-object Required: No

Spending Control: Yes

Budgeted Positions: Leave Blank

Revenue References: Leave Blank

Revised Amount: 0

Inc/Dec Amount: 0

Description: Leave Blank

Step 8. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the fifth line of the EB document with the information from your data card for your fifth expense budget line for Exercise 9:

Action: Full Modify

Org: Provided by Instructor

Appr Unit: Provided by Instructor

Activity: Leave Blank

Function: Leave Blank

Object/Budget Obj Class: Provided by Instructor

Sub-object Required: No

Spending Control: Yes

Budgeted Positions: Leave Blank

Revenue References: Leave Blank

Revised Amount: 0

Inc/Dec Amount: 0

Description: Leave Blank

Step 9. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the sixth line of the EB document with the information from your data card for your sixth expense budget line for Exercise 9:

Action: Full Modify

Org: Provided by Instructor

Appr Unit: Provided by Instructor

Activity: Leave Blank

Function: Leave Blank

Object/Budget Obj Class: Provided by Instructor

Sub-object Required: No

Spending Control: Yes

Budgeted Positions: Leave Blank

Revenue References: Leave Blank

Revised Amount: 0

Inc/Dec Amount: 0

Description: Leave Blank

Step 10. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the seventh line of the EB document with the information from your data card for your seventh expense budget line for Exercise 9:

Action: Full Modify

Org: Provided by Instructor

Appr Unit: Provided by Instructor

Activity: Leave Blank

Function: Leave Blank

Object/Budget Obj Class: Provided by Instructor

Sub-object Required: No

Spending Control: Yes

Budgeted Positions: Leave Blank

Revenue References: Leave Blank

Revised Amount: 100,000

Inc/Dec Amount: 100,000

Description: Leave Blank

Step 11. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the eighth line of the EB document with the information from your data card for your eighth expense budget line for Exercise 9:

Action: Full Modify

Org: Provided by Instructor

Appr Unit: Provided by Instructor

Activity: Leave Blank

Function: Leave Blank

Object/Budget Obj Class: Provided by Instructor

Sub-object Required: No

Spending Control: Yes

Budgeted Positions: Leave Blank

*Revenue References: **Leave Blank***

*Revised Amount: **100,000***

*Inc/Dec Amount: **100,000***

*Description: **Leave Blank***

Step 12. Select **Edit: Copy Line** to add a new line.

Fill in the following fields in the ninth line of the EB document with the information from your data card for your ninth expense budget line for Exercise 9:

*Action: **Full Modify***

*Org: **Provided by Instructor***

*Appr Unit: **Provided by Instructor***

*Activity: **Leave Blank***

*Function: **Leave Blank***

*Object/Budget Obj Class: **Provided by Instructor***

*Sub-object Required: **No***

*Spending Control: **Yes***

*Budgeted Positions: **Leave Blank***

*Revenue References: **Leave Blank***

*Revised Amount: **50,000***

*Inc/Dec Amount: **50,000***

*Description: **Leave Blank***

Step 13. Edit the EB document by selecting **Process: Edit**.

If there are no errors, the Total Revised Budget field in the header of the document should equal the Calculated Revised Budget field.

Step 14. If there are no errors, select **Process: Approve and Run**.

Step 15. Once you have run the EB document, it updates the expense budget tables. Go to the **EEX2** table and the **EESM** table to view updated expense budget information.

Step 16. Close all open windows by selecting the **Close** button at the bottom of the Business Function window.

Transfer Budget (TB) Document

During the fiscal year, agencies will use the Transfer Budget (TB) document to transfer amounts between expense budgets lines. Transferring amounts between expense budgets may be necessary for expense budgets for which the spending control indicator is set to **Yes**, which prevents obligations from exceeding expense budget amounts. Money may need to be transferred into such expense budget lines to cover obligations. The transfer into the expense budget line must be made before an expenditure or encumbrance transaction will process. The Division of Budget and Planning does not need to approve transfers between expense budgets.

Batch: Document: TB 375 TR900000001

Date of Record: / / Accounting Period: / Budget FY: Fund: Agency: Calculated Total:

From / To	Organization	Appr Unit	Activity	Function	Object	Amount

Description:

Field Name	Definition
Date of Record	Defaults to the date that the system accepts the document. Nothing will appear in this field when processing the document.
Accounting Period	If this TB is being processed during the lapse period, enter the applicable accounting period in fiscal month/fiscal year (mm/yy) format. If left blank, this field defaults to the current accounting

Field Name	Definition
	period. Nothing will appear in this field when processing the document.
Budget FY	Enter the last two digits (yy) of the applicable budget fiscal year.
Fund	Enter the code for the appropriate fund. Refer to Fund Index (FUND) for valid codes.
Agency	Enter the code for the appropriate agency. Refer to Agency Index (AGCY) or Fund Agency Index (FAGY) for valid codes.
Calculated Total	This is a system generated total of all line amounts entered. The calculated total must equal zero for the transaction to be accepted.
From/To	<p>Defaults to From. Selections include:</p> <p>From – Used to transfer an amount from an expense budget.</p> <p>To – Used to transfer an amount to an expense budget.</p> <p>If transferring an amount to an expense budget line, select To.</p> <p>There must be at least one From and one To for each document.</p>
Organization	Enter the code for the appropriate “transfer from” or “transfer to” organization. This organization must be designated as an expense budget organization. Refer to Organization (ORG2) for valid codes.
Appr Unit	Enter the code for applicable “transfer from” or “transfer to” appropriation unit.

Field Name	Definition
	Refer to Appropriation Index Extended (EAPP) for valid codes.
Activity	<p>May be either required or not allowed based upon the Expense Budget Activity Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of an activity on budget and accounting, enter the code for the appropriate “transfer from” or “transfer to” activity. Refer to Activity Index (ACTV) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of activity on accounting or the use of activity is optional on accounting, do not enter data into this field.</p>
Function	<p>May be either required or not allowed based upon the Expense Budget Function Option on the Fund Agency (FGY2) table.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of a function on budget and accounting, enter the code for the appropriate “transfer from” or “transfer to” function. Refer to Function (FUNC) for valid codes.</p> <p>If the control option on the Fund Agency (FGY2) requires the use of function on accounting or the use of function is optional on accounting, do not enter data into this field.</p>
Object/Bgt Obj Cls	Enter the code for the appropriate “transfer from” or “transfer to” budget object class. Refer to Budget Object

Field Name	Definition
	Class (BOBC) for valid codes.
Amount	Enter the “transfer from” amount or “transfer to” amount. Do not enter cents.

Exercise 10: [Transferring Expense Budget Amounts Using the TB Document]



Scenario:

You need to transfer money between two expense budget lines within the appropriation used for Exercise 9.

- Step 1.** From the **Budget Control** Business Area, click on the **Expense Budget** Business Function, then click on the **EESM** table to view expense budget information for the two expense budget lines for Exercise 10 on your data card.
- The first expense budget line will have \$100,000 in the Current field, and the second expense budget line will have \$50,000 in the Current field.
- Step 2.** Click on the **TB** document. The Batch/Document Entry window appears with the Transfer Budget document automatically selected in the Document Type field.
- Step 3.** Enter the three characters for the agency from your data card in the first part of the Document ID. Enter TR in the second part of the Document ID.
- Select **Automatic Document Numbering**.
- Select **New**.
- Select **OK**.
- Step 4.** A blank TB document will appear. Fill in the following fields in the header of the TB document with the information from your data card for Exercise 10:
- Budget FY: 99*
- Fund: Provided by Instructor*
- Agency: Provided by Instructor*
- Fill in the following fields in the first line of the TB document with information from your data card for your first expense budget line for Exercise 10:
- From/To: From*
- Organization: Provided by Instructor*

*Appr Unit: **Provided by Instructor***

*Activity: **Leave Blank***

*Function: **Leave Blank***

*Object/Budget Obj Class: **Provided by Instructor***

*Amount: **10,000***

*Description: **Leave Blank***

Step 5. Select **Edit: Insert Line After** to add a new line.

Fill in the following fields in the second line of the TB document with the information from your data card for your second expense budget line for Exercise 10:

*From/To: **To***

*Organization: **Provided by Instructor***

*Appr Unit: **Provided by Instructor***

*Activity: **Leave Blank***

*Function: **Leave Blank***

*Object/Budget Obj Class: **Provided by Instructor***

*Amount: **10,000***

*Description: **Leave Blank***

Step 6. Edit the TB document by selecting **Process: Edit**.

Step 7. If there are no errors, select **Process: Approve and Run**. Close the TB document.

Step 8. Once you have run the TB document, it updates the expense budget tables. Go to the **EEX2** table and the **EESM** table to view updated expense budget information on these expense budget lines.

Step 9. Close all open windows by selecting the **Close** button at the bottom of the Business Function window.